

104TH CONGRESS  
1ST SESSION

# S. 1304

To provide for the treatment of Indian tribal governments under section 403(b) of the Internal Revenue Code of 1986.

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## IN THE SENATE OF THE UNITED STATES

OCTOBER 10, 1995

Mr. MCCAIN (for himself, Mr. BAUCUS, Mr. BINGAMAN, Mr. DOMENICI, Mr. FEINGOLD, Mr. INOUE, Mr. KOHL, Mr. KYL, Mr. STEVENS, and Mr. THOMAS) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To provide for the treatment of Indian tribal governments under section 403(b) of the Internal Revenue Code of 1986.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

### 3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Indian Tribal Govern-  
5 ment Pension Tax Relief Amendments of 1995”.

### 6 **SEC. 2. TREATMENT OF INDIAN TRIBAL GOVERNMENTS**

#### 7 **UNDER SECTION 403(b).**

8 In the case of any contract purchased in a plan year  
9 beginning before January 1, 1996, section 403(b) of the

1 Internal Revenue Code of 1986 shall be applied as if any  
2 reference to an employer described in section 501(c)(3) of  
3 the Internal Revenue Code of 1986 which is exempt from  
4 tax under section 501 of such Code included a reference  
5 to an employer which is an Indian tribal government (as  
6 defined by section 7701(a)(40) of such Code), a subdivi-  
7 sion of an Indian tribal government (determined in accord-  
8 ance with section 7871(d) of such Code), an agency or  
9 instrumentality of an Indian tribal government or subdivi-  
10 sion thereof, or a corporation chartered under Federal,  
11 State, or tribal law which is owned in whole or in part  
12 by any of the foregoing.

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